IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

THURSDAY, THE 21ST DECEMBER 2006 / 30TH AGRAHAYANA 1928

WP(C).No. 34134 OF 2006(L)

PETITIONER:

LEELA MATHAI,
PRETHIBHA FURNITURE MART,
KARIMKUTTIPURAM, KOTHAMANGALAM.

BY ADV. SRI.T.V.VARGHESE

RESPONDENTS:

---

1. SALES TAX OFFICER,
KOTHAMANGALAM.

2. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

3. THE TAHSILDAR,
KOTHAMANGALAM.

GOVT. PLEADER SRI. SOJAN JAMES.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 21/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R. RAMAN, J.

==========

W.P.(C) NO. 34134 OF 2006

==========

DATED THIS, THE 21 ST DAY OF DECEMBER, 2006.

J U D G M E N T

Ext.P13 is a revision petition pending before the Commissioner of Commercial Taxes, Thiruvananthapuram. Admittedly, the said revision is filed belatedly. As such, the revisional authority can not grant a stay unless the delay is condoned. However, according to the petitioner, the delay has been properly explained and by the time the delay is condoned and the appeal is taken for hearing, if the entire amount is recovered pursuant to Ext.P14, it will cause great hardship and prejudice to him.

2. Heard both sides. In the facts and circumstances, there will be a direction that in case petitioner pays 50% of the amount demanded under Ext.P14 within a period of one month from today, further proceedings for recovery pursuant to Ext.P14 shall stand stayed until Ext.P13 is considered and disposed of by the revisional authority, in accordance with law.

The writ petition is disposed of as above.

P.R. RAMAN,
(JUDGE)

knc/-

knc/-